



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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JAMES E. SPEED
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Capitol Square, Sacramento
January 9-10, 2002
NOTICE AND AGENDA**

WEDNESDAY, JANUARY 9, 2002

BOARD COMMITTEE MEETINGS* (convenes at 9:30 a.m.)

❖ **Legislative Committee—Room 122**

Mr. Klehs, Chairman

Staff, Ms. Margaret Shedd (916) 322-2376

➤ **Recommendations for Board positions**

- ACA 13, Appeals Tax Commission

➤ **2002 Legislative Proposals—**Set forth below are suggestions for Property Taxes legislation to be sponsored by the Board in the second year of the 2001-2002 Legislative Session (see attachments). Additional suggestions will be included on the agenda for February 2002.

- Amend Revenue and Taxation Code sections 441 and 441.5 to provide for electronic filing of business property statements

❖ **Business Taxes Committee—Room 121**

Mr. Chiang, Chairman

Staff, Mr. Ramon Hirsig (916) 445-1441

➤ Approval of Proposed regulations to incorporate provisions of AB 426 regarding an exemption for the sales and use of liquefied petroleum gas, farm equipment and machinery, and diesel fuel:

- Regulation 1533, Liquefied Petroleum Gas
- Regulation 1533.1, Farm Equipment and Machinery
- Regulation 1533.2, Diesel Fuel Used in Farming Activities or Food Processing

BOARD MEETING (convenes upon adjournment of the Business Taxes Committee)—
Room 121**

❖ **CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS**

- Roger L. French
- Brian D. Kelly

BOARD COMMITTEE MEETING* (convenes at 1:30 p.m.)

❖ **Property Tax Committee—Room 121**

Dr. Connell, Chair

Staff, Mr. David Gau (916) 445-1516

- Staff's request for Board authorization to publish the updated Assessors' Handbook Section 501, Basic Appraisal

BOARD MEETING (convenes upon adjournment of the Property Tax Committee)—Room 121****❖ BUSINESS TAXES APPEALS HEARINGS**

- Chung Ui Kim and Ok Hui Kim
- Michael Charles Cole / Michael Charles Cole and Ronald Dwayne King
- Francisco Alvarado Rodriguez

THURSDAY, JANUARY 10, 2002

BOARD MEETING (convenes at 9:30 a.m.)—Room 121****❖ ANNOUNCEMENT OF CLOSED SESSION****❖ CLOSED SESSION**

- Discussion and approval of staff recommendations regarding settlement cases (R & T Code § 7093.5, 7093.5(b)(3), 30459.1 and 50156.11)
- Discussion and action on Personnel Matters (Govt. Code § 11126 (a))

❖ ADMINISTRATIVE MATTERS

- **Executive Director's Report**
- **Consent Agenda**
 - Retirement Resolutions— Approve employee retirement resolutions
 - Audrey J. Bryant
 - Wilma L. Wright
 - Timber Advisory Committee Appointments—Approval of appointments to the Timber Advisory Committee for 2002
- **Board Committee Reports**
 - Approval of the January 9, 2002 Board Committee Minutes
 - Legislative Committee
 - Business Taxes Committee
 - Property Taxes Committee

❖ CHIEF COUNSEL MATTERS

- **Rulemaking**
 - Authorization to submit to 15-Day File
 - Regulation 4011, Distributors Not Engaged In Business in this State and Regulation 4061, Unused Stamps and Unused Meter Settings
- **Property Tax Matters**
 - State Assessee Petitions for Reassessment of Unitary Value—Findings and Decisions
 - Firstworld Communications, Inc.
 - Mpower Communications Corporation

❖ TAX PROGRAM NONAPPEARANCE MATTERS—ADJUDICATORY

- **Legal Appeals Matters**
 - Cases Heard But Not Decided
 - Hearing Notice Sent—No Response
 - Hearing Request Withdrawn
- **Franchise and Income Tax Matters**
 - Opinions
 - Decisions

❖ **TAX PROGRAM NONAPPEARANCE MATTERS—CONSENT**

- **Legal Appeals Matters**
 - Petitions for Rehearing
 - Hearing Notice Sent—No Response
 - Hearing Request Withdrawn
- **Franchise and Income Tax Matters**
 - Decisions
 - Petitions For Rehearing
- **Homeowner and Renter Property Tax Assistance Matters**
 - Decisions
- **Sales and Use Tax Matters—Redeterminations, Relief of Penalty, Denial of Claims for Refunds**
 - Redeterminations
 - Relief of Penalty
- **Sales and Use Tax Matters—Credits, Cancellations & Refunds**
 - Credits and Cancellations
 - Refunds
- **Special Taxes Matters—Credits, Cancellations & Refunds**
 - Refunds
- **Special Taxes Matters**
 - Relief of Penalty
 - Redeterminations

❖ **BUSINESS TAXES APPEALS HEARINGS**

- Midhat Memisevic
- David A. Kervinen
- Bundox Restaurant, Inc.
- Nuha Nijmeh
- Philip Hy Lien and Jenny Lam Lien
- Chastain Park Holdings, Inc. / Chance Carson, Inc.
- Joseph Moustafa Eldam
- General Electric Company

If you would like specific information regarding other items on this Board Meeting Agenda Notice please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Deborah Pellegrini, Chief
Board Proceedings Division

* Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.

** Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

If substantial revisions to the published text of the regulations are approved at the hearing, the regulations will be re-published for a new hearing date. If only revisions sufficiently related to the published text of the regulations are approved, a notice containing these revisions will be mailed to those persons that commented orally or in writing or that asked to be informed of such revisions. The notice will be mailed at least 15 days prior to the scheduled Board adoption of the regulations to allow them time for additional comments.

Agenda items occur sequentially. When circumstances warrant, the Chairman may modify the order of items as they appear on the agenda. Any committee agenda item may be brought to the Board at its next meeting. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at 916-445-4394 to make special arrangements.